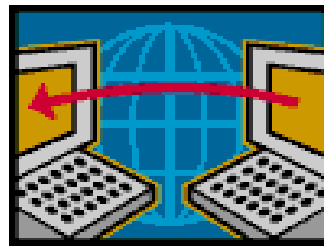


# **Specifications for Electronic Submission of Annual Wage and Tax Information via Electronic Media or Web for Year 2012.**

## **KENTUCKY FINANCE & ADMINISTRATION CABINET**



## **DEPARTMENT OF REVENUE**

**Note: Kentucky Department of Revenue follows the EFW2 specifications for tax year 2012.**

**Refer to these specifications for the exact Record requirements required by DOR, including the state RS record**

**DOR no longer accepts 9 track reel tape magnetic media, 3480, 3490 cartridges, 3 ½ diskettes, or computer listings.**

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KENTUCKY DEPARTMENT OF REVENUE

**SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND  
TAX INFORMATION VIA ELECTRONIC MEDIA OR WEB BASED FILING  
FOR TAX YEAR 2012, DUE JANUARY 31, 2013**

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**OVERVIEW**

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This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Department of Revenue (DOR) via electronic media pursuant to 103 KAR 18:050 Section 6. **DOR uses the EFW2 specifications as defined by the Social Security Administration for year 2012.**

**RS record is defined by DOR in this document.**

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**ACCEPTABLE ELECTRONIC MEDIA**

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The Kentucky Department of Revenue (DOR) accepts annual W-2 information via Web Based Filing or CD only. **DOR DOES NOT ACCEPT 9 TRACK REEL TAPES or 3480 or 3490 CARTRIDGES or 3 ½ Diskettes.** For the purposes of this handbook, the terms **TAPE** and **3480 OR 3490 CARTRIDGES** are used interchangeably unless otherwise indicated. **THERE IS ONLY ONE FORMAT FOR REPORTING VIA WEB BASED FILING or CD.**

103 KAR 18:050, Section 6 requires any employer who issues 100 or more Forms W-2 annually to utilize an acceptable form of electronic media. Employers with less than 100 Forms W-2 are **encouraged**, but not required, to utilize electronic media filing.

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**TIPS TO REMEMBER**

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- ◆ **“RS” records are mandatory. They are optional only to the SSA and IRS.**
- ◆ **DOR does not accept 9 track reel tapes or 3480 or 3490 cartridges or 3 ½ diskettes.**
- ◆ **Always identify yourself and your company with an external label on the Electronic Media.**
- ◆ **Include only employee records pertinent to Kentucky on your electronic media.**
- ◆ **Always use the correct Kentucky Withholding Account Number (6 digits) in the appropriate fields.**
- ◆ **A Transmitter Report, 42A806 (10-11) must be included with each CD submitted.**
- ◆ **A Transmitter Report, 42A806 (10-11) is **NOT** required for web based filing.**
- ◆ **DOR allows submission of Forms 1099 and W2G electronically via CD submission only. The federal format found in Federal Publication 1220 is the required format. See DOR’s website at <http://revenue.ky.gov/wht/> for the detailed specifications of the state defined fields.**

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## ELECTRONIC MEDIA SHOULD BE SENT TO

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Kentucky Department of Revenue  
W-2 Electronic Media Processing  
501 High Street, Sta. 57  
Frankfort, KY 40601

**Please include TRANSMITTER REPORT 42A806 (revised 10-11) with each CD submitted. Transmitter Report 42A806 is included at the end of this booklet. Photo copies of the Transmitter Report are acceptable. Transmitter Report 42A806 is not required for Web Based filing.**

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## FILING DEADLINE

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Form W-2 electronic media files should be submitted to the Kentucky Department of Revenue by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

**NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2012 FILES IS JANUARY 31, 2013.**

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## FILING EXTENSIONS

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Extensions may be granted. Requests for extension to file Electronic Media should be made prior to the due date. Employers should contact:

Kentucky Department of Revenue  
Withholding Tax Section  
P.O. Box 181, Station #57  
Frankfort, KY 40602  
Phone: (502) 564-7287

## ELECTRONIC MEDIA REQUIREMENTS

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### 1. WEB BASED FILING

The Kentucky Department of Revenue (DOR) offers a secure web site as a preferred method of submitting the Reporting of Annual Employee Wage and Tax Information. Beginning in 2003, DOR began offering the Web as a viable alternative for submitting annual employee wage & tax reports. Using the web site is an ideal alternative as a means to submit the wage and tax reports to DOR.

**Check out our web site at:**

<http://revenue.ky.gov/wht/>

The underlying philosophy behind using the web site is that the data is already being created electronically. It only makes great business sense to send this information securely via the Web rather than putting it on a CD, then paying a third party deliverer. In the past, the DOR has had to return media asking for a corrected report from the employer / transmitter.

DOR is excited about using the web because it not only streamlines the processing of the wage and tax information for us but it offers an easy and secure way to meet the filing requirements for the employer!

### HOW THE WEB SITE WORKS

The web site utilizes Microsoft's SSL technology (Secure Socket Language) to create a secure connection between the client PC and our Web Server. Using 128 bit encryption, files are transferred to our servers and then processed. This service is provided **at no cost** and only requires the client PC to have Internet Explorer, or any other compatible web browser. There are no hardware restrictions and no software installations required.

To use the web site, a PIN is required, which DOR will assign when the employer declares its intention to send annual wage & tax reports via the web. ***The PIN only needs to be changed if the employer's Federal Identification Number changes or the employer requests a new PIN for security.***

Once the user has logged onto the web site, the employer can select files from any location accessible to that PC, and transfer it to the DOR web server. It is important to note that the file layout for using the web is exactly the same as filing by CD. Therefore, switching to this new method of transferring files will require no changes in the methods for creating the files.

After the transfer, DOR will run validations against the file to determine that it is in a valid file format. Then, DOR will notify the transmitter within **2 hours**, via email using the email address the employer registered with, stating the success or failure of the validations.

## WEB SITE SECURITY

The Federal government mandates that strong security measures are established when handling Federal tax information. Since the incoming wage and tax information via Web Based Filing may contain Federal tax information, DOR has designed and controls the entire process with a high level of security. From the client PC to the Web Server, SSL is used to encrypt all data transfer, using 128 bit encryption. This process is entirely safe! After the file is transferred to our servers, it is encrypted again to provide security against internal access to the file.

To log onto the web site, a combination of your Federal Employer Identification Number (FEIN) and a DOR assigned Personal Identification Number (PIN) must be used in order to establish secure connection with the DOR server. Plus, a series of accountability and audit trails are maintained by the DOR upon connection to further control access. The DOR is confident in the level of security with using Web Based Filing.

## HOW TO GET STARTED USING WEB BASED FILING

Preparing your office and personal computer to use Web Based Filing requires no hardware or software installations. The only requirements are having Internet Explorer or some other compatible web browser and a DOR assigned PIN.

1. **To get your PIN, complete Form 42A808 (3-06) - Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via THE WEB and send to DOR.**
2. The DOR will assign you a PIN and clarify Web Based Filing procedures and specifications upon declaring your intention to submit annual wage & tax information via the Web. Some information as to system specifications, network and contact information must be provided to the DOR. ***Please Note: It is important to get your system / network administrator involved ASAP so as to ensure that you have the proper capabilities. Please notify & work with your system / network administrator up front to ensure your success.***

## AUTHORIZATION TO FILE VIA THE WEB

**The employer / transmitter must contact the DOR, using Form 42A808 (3-06) – Request Form for Authorization of Submission via WEB, to declare intentions to submit via the Web and obtain the current WEB specifications.** The employer must be prepared to provide the following information:

1. Name, Address and Federal Employer Identification Number (FEIN) of organization or firm requesting to enable Web Site Access.
2. Name, title, telephone number and email address of person to contact regarding the request for setup of Web Site Access.
3. Estimated number of employees to be reported.

**The completed Form 42A808 should be mailed to the below address to get started!**

**Send To:**

**Kentucky Department of Revenue  
Withholding Tax Branch  
P. O. Box 181  
Frankfort, KY 40602-0181**

**GENERAL WEB REQUIREMENTS**

**WHAT IS EDITED BY THE WEB SITE**

- The file must be recorded in American Standard Code for Information Interchange (ASCII) and no record should be longer than 512 character positions.
- The file layout is IDENTICAL to that required of the CD.
- The file **must** contain valid EFW2 records(s) for each employee. Click here <http://www.ssa.gov/employer/accuwage/index.html> to see SSA's AccuWage 2012 available for download and validation of your file (**this process does NOT validate the RS records**).
- The file **must** total correctly & have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2012, Kentucky withholding account number should be 6 digits, at least one Kentucky record is required to be in the file, etc.).

**2. CD**

Make sure you use a blank CD.

**DATA RECORD DESCRIPTIONS**

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The record for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON ELECTRONIC MEDIA FILES.** The Kentucky Department of Revenue posting software will not recognize lower case letters in an electronic media report.

The following is a description of the data records that are used to create electronic media W-2 Copy 1 Reports. Use the information below as well as the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy 1 reports via electronic media. DOR requires the following records:

**REQUIRED RECORDS:**

RA – Submitter Record

RE – Employer Record

RW – Employee Wage Record

**RS – State Record (Required record for Kentucky reporting, this is optional ONLY for the Social Security Administration and IRS.)**

RT- Total Record

RF- Final Record

*See Social Security Administration's Appendix C for record sequence examples*

*Each RW record **MUST** be followed by an RS record.*

***THERE CAN ONLY BE 1 RS RECORD WITH THE SAME STATE CODE PER RW RECORD***

**SUBMITTER RECORD:**

**CODE RA**

The CODE RA record must be the first data record on each file.

Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

The CODE RA, Submitter Record:

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to be contacted by the SSA.
- Identifies the organization to be contacted by DOR.
- Identifies the means of contact.

CODE RA - Submitter Record			
RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. <ul style="list-style-type: none"><li>• Enter the EIN used for ID/Password registration (see Section 5).</li><li>• Only numeric characters</li><li>• Omit hyphens</li><li>• Do <u>not</u> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li></ul> For third party self-employed submitters, see Section 2.11.



CODE RA - Submitter Record			
RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
12-19	User Identification (User ID)	8	<p>Enter the eight-character User ID assigned to the employee who is attesting to the accuracy of this file.</p> <p>See Section 5 for further information concerning the difference in using the User ID as a signature and using the User ID to access the Business Services Online (BSO).</p>
20-23	Software Vendor Code	4	<p>Enter the <b>numeric</b> four-digit Software Vendor Identification Code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at <a href="http://www.nactp.org">www.nactp.org</a>. The NACTP code is only needed for companies that sell their software to others.</p> <p>If you entered “99 (Off-the-Shelf Software)” in the Software Code field in the positions 36-37, enter the Software Vendor Code. Otherwise, fill with blanks.</p>
24-28	Blanks	5	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	<p>Enter “1” if this file is being resubmitted.</p> <p>Otherwise, enter “0” (zero).</p>
30-35	Resub Wage File Identifier (WFID)	6	<p>If you entered a “1” in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you.</p> <p>Otherwise, fill with blanks.</p>
36-37	Software Code	2	<p>Enter one of the following codes to indicate the software used to create your file:</p> <ul style="list-style-type: none"> <li>• 98 (In-House Program)</li> <li>• 99 (Off-the-shelf Software)</li> </ul>
38-94	Company Name	57	<p>Enter the company name.</p> <p>Left justify and fill with blanks.</p>
95-116	Location Address	22	<p>Enter the company's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>

CODE RA - Submitter Record			
RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box).  Left justify and fill with blanks.
139-160	City	22	Enter the company's city.  Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's State or commonwealth/territory.  Use a postal abbreviation as shown in Appendix F.  For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's Zip code.  For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP code.  If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.

CODE RA - Submitter Record			
RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
215-216	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country code (See Appendix G).</p>
217-273	Submitter Name	57	<p><b>This is a required field.</b></p> <p>Enter the name of the organization to receive error notification if this file cannot be processed.</p> <p>Left justify and fill with blanks.</p>
274-295	Location Address	22	<p><b>This is a required field.</b></p> <p>Enter the submitter's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
296-317	Delivery Address	22	<p><b>This is a required field.</b></p> <p>Enter the submitter's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>
318-339	City	22	<p><b>This is a required field.</b></p> <p>Enter the submitter's city.</p> <p>Left justify and fill with blanks.</p>

CODE RA - Submitter Record			
RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
340-341	State Abbreviation	2	<b>This is a required field.</b>  Enter the submitter's state or commonwealth/territory.  Use a postal abbreviation as shown in Appendix F.  For a foreign address, fill with blanks.
342-346	Zip Code	5	<b>This is a required field.</b>  Enter the submitter's Zip code.  For a foreign address, fill with blanks.
347-350	Zip Code Extension	4	Enter the submitter's four-digit extension of the Zip code.  If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
<b>IMPORTANT NOTE: If using a foreign address, the Foreign State/Province (positions 356-378); the Foreign Postal Code (positions 379-393) and the Country Code (positions 394-395) are required to be completed.</b>			
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.

CODE RA - Submitter Record			
RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
394-395	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country code (See Appendix G).</p>
396-422	Contact Name	27	<p>Enter the name of the person to be contacted by SSA concerning processing problems.</p> <p>Left justify and fill with blanks.</p>
423-437	Contact Phone Number	15	<p>Enter the contact's telephone number (including the area code).</p> <p>Left justify and fill with blanks.</p> <p><b><i>Note: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.</i></b></p>
438-442	Contact Phone Extension	5	<p>Enter the contact's telephone extension.</p> <p>Left justify and fill with blanks.</p>
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/Internet	40	<p>This field may be upper and lower case.</p> <p><b><i>Note: It is imperative that the submitter's e-mail address be entered in the appropriate positions. Failure to include correct and complete submitter e-mail information may, in some cases, delay processing.</i></b></p>
486-488	Blank	3	Fill with blanks. Reserved for SSA use.

CODE RA - Submitter Record			
RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
489-498	Contact Fax	10	If applicable, enter contact's fax number (including area code).  Otherwise, fill with blanks.  <b>For U.S. and U.S. territories only.</b>
499	Blank	1	Fill with blanks. Reserved for SSA use.
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: <ul style="list-style-type: none"> <li>• A (Accounting Firm)</li> <li>• L (Self-Prepared)</li> <li>• S (Service Bureau)</li> <li>• P (Parent Company)</li> <li>• O (Other)</li> </ul> <p><i>Note: If more than one code applies, use the one that best describes who prepared this file.</i></p>
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

## EMPLOYER RECORD:

### CODE RE

The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change information in any field on this record.

DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RS record) with monies to report.

If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Department of Revenue.

CODE RE – Employer Record			
RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	<p><b>This is a required field.</b></p> <p>Enter the tax year for this report.</p>
7	Agent Indicator Code	1	<p><b>NOTE: Review Section 2.1 – Agent Determination before entering a “1”, “2” or “3” in this field.</b></p> <p>If applicable, enter one of the following codes.</p> <ul style="list-style-type: none"> <li>• “1” 2678 Agent (Approved by IRS)</li> <li>• “2” Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.)</li> <li>• “3” 3504 Agent</li> </ul> <p>Otherwise, fill with a blank.</p>
8-16	Employer /Agent Employer Identification Number (EIN)	9	<p><b>This is a required field.</b></p> <ul style="list-style-type: none"> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> <li>• Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. <ul style="list-style-type: none"> <li>◦ If employer tax payments were deposited under EIN of the Agent, enter the EIN of the Agent.</li> <li>◦ If employer tax payments were deposited under the EIN of the employer, enter the EIN of the employer.</li> </ul> </li> <li>• If you entered a “1”, “2” or “3” in the Agent Indicator Code field (position 7); enter the EIN of the Agent.</li> <li>• See “Other EIN” (positions 31 – 39) if taxes were deposited under more than one EIN during the year.</li> </ul>
17-25	Agent for EIN	9	<p>If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent.</p> <p>Otherwise, fill with blanks.</p>

**CODE RE – Employer Record**

<b>RE POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
26	Terminating Business Indicator	1	<p>If this is the last year that W-2s will be filed under this EIN, enter "1."</p> <p>Otherwise, enter "0" (zero).</p>
27-30	Establishment Number	4	<p>For multiple RE Records with the same EIN, you may use this field to assign a unique identifier for each RE Record (i.e. store or factory locations or types of payroll). Enter any combination of blanks, numbers or letters.</p> <p>Otherwise, fill with blanks.</p>
31-39	Other EIN	9	<p>For this tax year, if you submitted tax payments to the IRS under Form 941, 943, 944, CT – 1 or Schedule H or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 – 16, enter the other EIN.</p> <p>Otherwise, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b></p>



**CODE RE – Employer Record**

<b>RE POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
<b><i>IMPORTANT NOTE: The employer's Name field (positions 40-96) and the Employer's Address fields (positions 97-173) should normally match the employer name and address under which tax payments were submitted to the IRS under Form 941, 943, 944, 945, CT-1 or Schedule H.</i></b>			
40-96	Employer Name	57	<p>Enter the name associated with the EIN entered in positions 8 – 16.</p> <p>If you entered an Agent Indicator Code of "1" (position 7), see section 2.1.1.</p> <p>Left justify and fill with blanks.</p>
97-118	Location Address	22	<p>Enter the employer's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
119-140	Delivery Address	22	<p>Enter the employer's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>
141-162	City	22	<p>Enter the employer's city.</p> <p>Left justify and fill with blanks.</p>
163-164	State Abbreviation	2	<p>Enter the employer's state or commonwealth/territory.</p> <p>Use a postal abbreviation shown in Appendix F.</p> <p>For a foreign address, fill with blanks.</p>
165-169	Zip Code	5	<p>Enter the employer's Zip code.</p> <p>For a foreign address, fill with blanks.</p>
170-173	Zip Code Extension	4	<p>Enter the employer's four-digit extension of the Zip code.</p> <p>If not applicable, fill with blanks.</p>

**CODE RE – Employer Record**

<b>RE POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
174	Kind of Employer	1	<p><b>This is a required field.</b></p> <p><b>Enter the appropriate kind of employer:</b></p> <p>F = Federal Government  S = State and Local Government Employer  T = Tax Exempt Employer  Y = State and Local Tax Exempt Employer  N = None Apply</p> <p><b>Does Not apply to Puerto Rico.</b></p>
175-178	Blank	4	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/Province	23	<p>If applicable, enter the employer's foreign state/province.</p> <p>Left justify and fill with blanks.  Otherwise, fill with blanks.</p>
202-216	Foreign Postal Code	15	<p>If applicable, enter the employer's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
217-218	Country Code	2	<p>If one of the following applies, fill with blanks</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the employer's applicable Country Code (See Appendix G).</p>

**CODE RE – Employer Records**

<b>RE POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
219	Employment Code	1	<p><b>This is a required field.</b></p> <p>Enter the appropriate employment code:</p> <p>A = Agriculture                      Form 943</p> <p>H = Household                      Schedule H</p> <p>M = Military                      Form 941</p> <p>Q = Medicare Qualified</p> <p>                    Government Employment      Form 941</p> <p>X = Railroad                      CT-1</p> <p>F = Regular                      Form 944</p> <p>R = Regular (all others)              Form 941</p>
220	Tax Jurisdiction Code	1	<p>Enter the code that identifies the type of income tax withheld from the employee's earnings.</p> <p>Blank =                      W-2</p> <p>V    = Virgin Islands              W-2VI</p> <p>G    = Guam                      W-2GU</p> <p>S    = American Samoa              W-2AS</p> <p>N    = Northern Mariana Islands      W-2CM</p> <p>P    = Puerto Rico                      W-2PR/499R-2</p>
221	Third Party Sick Pay Indicator	1	<p>Enter "1" for a sick pay indicator.</p> <p>Otherwise, enter "0" (zero).</p>
222-512	Blank	291	Fill with blanks. Reserved for SSA use.

**EMPLOYEE WAGE RECORD**

***EACH RW RECORD MUST BE FOLLOWED BY A RS RECORD***

CODE RW and RO

Following each CODE RE record, include the CODE RW record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

**Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.**

RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

<b>CODE RW – Employee Wage Record</b>			
<b>RW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	<p>Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.</p> <ul style="list-style-type: none"> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• May <u>not</u> begin with 666 or 9.</li> </ul> <p><b>If no SSN is available, enter zeros (0).</b></p>
12-26	Employee First Name	15	<p>Enter the employee's first name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>
27-41	Employee Middle Name or Initial	15	<p>If applicable, enter the middle name or initial as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
42-61	Employee Last Name	20	<p>Enter the employee's last name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>
62-65	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix. For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
66-87	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
88-109	Delivery Address	22	<p>Enter the employee's delivery address (Street or Post Office box).</p> <p>Left justify and fill with blanks.</p>

<b>CODE RW – Employee Wage Record</b>			
<b>RW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
110-131	City	22	Enter the employee's city.  Left justify and fill with blanks.
132-133	State Abbreviation	2	Enter the employee's State or commonwealth/territory.  Use a postal abbreviation from Appendix F.  For a foreign address, fill with blanks.
134-138	Zip Code	5	Enter the employee's ZIP code.  For a foreign address, fill with blanks.
139-142	Zip Code Extension	4	Enter the employee's four-digit extension of the ZIP code.  If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix G).

CODE RW – Employee Wage Record			
RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
188-198	Wages, Tips and Other Compensation	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
199-209	Federal Income Tax Withheld	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>

CODE RW – Employee Wage Record			
RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
210-220	Social Security Wages	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.</p> <p>The sum of this field and the Social Security Tips field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$106,800 for tax year 2011). See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
221-231	Social Security Tax Withheld	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>If the Employment Code is <u>not</u> Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.</p> <p>For employees, this amount should <u>not</u> exceed \$4,485.60 for the tax year 2011.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>

CODE RW – Employee Wage Record			
RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
232-242	Medicare Wages & Tips	11	<p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> <p>If the Employment Code is H (Household) and the tax year is 1995 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. See Appendix H.</p> <p><u>For all other Employment Codes:</u></p> <ul style="list-style-type: none"> <li>For tax years 1983-1993, do not exceed the annual maximum Medicare wage base for the tax year. See Appendix H.</li> <li>For tax years 1983-1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips.</li> <li>For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips.</li> </ul> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
243-253	Medicare Tax Withheld	11	<p>For tax years prior to 1983, zero fill for all Employment Codes.</p> <p>For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> <p>For tax years 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year, if the employment Code is <u>not</u> X (Railroad). No negative amounts.</p> <p>Right justify and zero fill.</p>



<b>CODE RW – Employee Wage Record</b>			
<b>RW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
254-264	Social Security Tips	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p> <p>The sum of this field and the Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year. (\$106,800 for tax year 2011.) See Appendix H.</p> <p>If the Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
265-275	Advance Earned Income Credit	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p><b>Valid for tax years 1979-2010 only.</b></p> <p><b>Does not apply to Puerto Rico or American Samoa employees.</b></p>
276-286	Dependent Care Benefits	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
287-297	Deferred Compensation Contributions to Section 401(k)	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
298-308	Deferred Compensation Contributions to Section 403(b)	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>

CODE RW – Employee Wage Record			
RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
342-352	Blank	11	Fill with blanks. Reserved for SSA use.
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>

CODE RW – Employee Wage Record			
RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
386-396	Nontaxable Combat Pay	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
441-451	Designated Roth Contributions to a Section 401 (k) Plan	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
452-462	Designated Roth Contributions Under a Section 403 (b) Salary Reduction Agreement	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
463-473	Cost of Employer-Sponsored Health Coverage	11	No negative amounts.  Right Justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
474-485	Blank	12	Fill with blanks. Reserved for SSA use.

**CODE RW – Employee Wage Records**

<b>RW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee.  Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan.  Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator.  Otherwise, enter "0" (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

**CODE RO – Employee Wage Record**

<b>RO POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
1-2	Record Identifier	2	Constant "RO" (alphabetic O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field.  No negative amounts.  Right justify and zero fill.
34-44	Medical Savings Account	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>

<b>CODE RO – Employee Wage Record</b>			
<b>RO POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
45-55	Simple Retirement Account	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
56-66	Qualified Adoption Expenses	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,00	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
100-110	HIRE Exempt Wages and Tips	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to employment type Household (H). Valid for tax year 2010 only.</b>
111-121	Designated Roth Contributions Under a Governmental Section 457 (b) Plan	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana islands employees.</b>

<b>CODE RO – Employee Wage Record</b>			
<b>RO POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
122-274	Blank	153	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts.  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts.  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts.  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts.  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts.  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
330-340	Puerto Rico Tax Withheld	11	No negative amounts.  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
341-351	Retirement Fund Annual Contributions	11	No negative amounts.  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
352-362	Blank	11	Fill with blanks.  Reserved for SSA use.

CODE RO – Employee Wage Record			
RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax	11	No negative amounts.  Right justify and zero fill.  <b>For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
374-384	Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld	11	No negative amounts.  Right justify and zero fill.  <b>For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

## STATE RECORD

THERE MUST BE AT LEAST 1 RW RECORD PRECEDING EVERY RS RECORD.

## CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, and Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY.** They are optional only for the Social Security Administration and IRS.

CODE RS - State Record			
RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code. (See Appendix F.) <b>21 for Kentucky.</b>
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.  <b>If the SSN is not available, enter zeros.</b>

<b>CODE RS - State Record</b>			
<b>RS POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card.  Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card.  Left justify and fill with blanks.  Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card.  Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR  Left justify and fill with blanks.  Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.).  Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address.  Left justify and fill with blanks.
117-138	City	22	Enter the employee's city.  Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state or commonwealth/territory.  Use a postal abbreviation as shown in Appendix F.  For a foreign address, fill with blanks.
141-145	Zip Code	5	Enter the employee's zip code.  For a foreign address, fill with blanks.



CODE RS - State Record			
RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the ZIP Code.  If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the employee's applicable Country Code. (See Appendix G).
195-196	Optional Code	2	Right justify and zero fill.  <b>Applies to unemployment reporting.</b>
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032011" for January through March of 2011.  <b>Applies to Unemployment reporting.</b>

CODE RS - State Record			
RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.  <b>Applies to Unemployment reporting.</b>
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.  <b>Applies to Unemployment reporting.</b>
225-226	Number of Weeks Worked	2	Right justify and zero fill.  <b>Applies to Unemployment reporting.</b>
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312011."  <b>Applies to Unemployment reporting.</b>
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312011."  <b>Applies to Unemployment reporting.</b>
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	Enter 6 digit state income tax withholding account number ( <b>NOT UNEMPLOYMENT INSURANCE NUMBER</b> ).  Right justify and zero fill.  <b>Applies to Income Tax reporting.</b>
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal <b>NUMERIC</b> code (see Appendix F).  <b>21 for Kentucky. At least 1 KY record must be in the file.</b>  <b>Applies to income tax reporting.</b>
276-286	State Taxable Wages	11	Enter the state taxable wages, no negative amounts.  Right justify and zero fill.  <b>Applies to income tax reporting.</b>

<b>CODE RS - State Record</b>			
<b>RS POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATIONS</b>
287-297	State Income Tax Withheld	11	Enter the state income tax withheld, no negative amounts.  Right justify and zero fill.  <b>Applies to income tax reporting.</b>
298-307	Other State Data	10	Right justify and zero fill.  <b>Applies to income tax reporting.</b>
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-330: <ul style="list-style-type: none"> <li>• C = City Income Tax</li> <li>• D = County Income Tax</li> <li>• E = School District Income Tax</li> <li>• F = Other Income Tax</li> </ul> <b>Applies to income tax reporting.</b>
309-319	Local Taxable Wages	11	Right justify and zero fill.  <b>Applies to income tax reporting.</b>
320-330	Local Income Tax Withheld	11	Right justify and zero fill.  <b>Applies to income tax reporting.</b>
331-337	State Control Number	7	Right justify and zero fill.  <b>Applies to income tax reporting.</b>
338-412	Supplemental Data 1	75	Fill with hard spaces.
413-487	Supplemental Data 2	75	Fill with hard spaces.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

## **TOTAL RECORD**

CODE RT, RU, RV

The CODE RT record must be generated for each CODE RE record.

The CODE RU record is OPTIONAL, but is REQUIRED if an RO record is prepared.  
If just one field applies, the entire record must be completed.

Do not complete a CODE RU record if only zeros would be entered in positions 3-512.

The CODE RV record is OPTIONAL. CODE RV is a new record to be defined by the State unemployment agency.

The following pages show the record layouts of the records **required** by DOR.

<b>CODE RT – Total Record</b>			
<b>RT POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>FIELD SPECIFICATION</b>
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Island employees.</b>
25-39	Federal Income Tax Withheld	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Island employees.</b>
40-54	Social Security Wages	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b>

CODE RT – Total Record			
RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
55-69	Social Security Tax Withheld	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b></p>
70-84	Medicare Wages and Tips	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill</p> <p>The amount in this field must equal, or exceed the sum in the fields for Social Security Wages and Social Security tips.</p> <p>Do <u>not</u> use this field to report data prior to tax year 1983.</p> <p><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b></p>
85-99	Medicare Tax Withheld	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record X (Railroad).</b></p>
100-114	Social Security Tips	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b></p>

CODE RT – Total Record			
RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
115-129	Advance Earned Income Credit	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Valid for tax years 1979-2010 only.</b></p> <p><b>Does not apply to Puerto Rico or American Samoa employees.</b></p>
130-144	Dependent Care Benefits	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Island employees.</b></p>
145-159	Deferred Compensation Contributions to Section 401(k)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
160-174	Deferred Compensation Contributions to Section 403(b)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
190-204	Deferred Compensation Contributions to Section 457(b)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>

CODE RT – Total Record			
RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
220-234	Blank	15	Fill with blanks. Reserved for SSA use.
235-249	Non-Qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
265-279	Non-Qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
295-309	Cost of Employer-Sponsored Health Coverage	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees Northern Mariana Islands employees.</b>

CODE RT – Total Record			
RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
310-324	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	<p>Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees.</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
340-354	Income from the Exercise of Nonstatutory Stock Options	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana employees.</b></p>
370-384	Designated Roth Contributions to a Section 401 (k) Plan	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
385-399	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
400-512	Blank	113	Fill with blanks. Reserved for SSA use.



CODE RU – Total Record			
RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
1-2	Record Identifier	2	Constant "RU"
3-9	Number of RO Records	7	Enter the total number of RO records reported since the last Employer Record (RE).  Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b>
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
55-69	Simple Retirement Account	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
70-84	Qualified Adoption Expenses	15	Enter the total for all Employee Records (RO) reported since last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Island employees.</b>

CODE RU – Total Record			
RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico employees.</b>
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
130-144	HIRE Exempt Wages and Tips	15	Enter the total for all Employee Records (RO) reported since the last Employer record (RE).  Right justify and zero fill.  <b>Does not apply to employment type Household (H). Valid for tax year 2010 only</b>
145-159	Designated Roth Contributions Under a Governmental Section 457 (b) Plan	15	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
160-354	Blank	195	Fill with blanks. Reserved for SSA use.

CODE RU – Total Record			
RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
355-369	Wages Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>For Puerto Rico employees only.</b></p>
370-384	Commissions Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>For Puerto Rico employees only.</b></p>
385-399	Allowances Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>For Puerto Rico employees only.</b></p>
400-414	Tips Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>For Puerto Rico employees only.</b></p>
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>For Puerto Rico employees only.</b></p>
430-444	Puerto Rico Tax Withheld	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p><b>For Puerto Rico employees only.</b></p>

CODE RU – Total Record			
RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
445-459	Retirement Fund Annual Contributions	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
475-489	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
490-512	Blank	23	Fill with blanks. Reserved for SSA use.
CODE RV - OPTIONAL STATE TOTAL RECORD			
RV POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant “RV”.
3-512	Supplemental Data	510	To be defined by user.

## FINAL RECORD

### CODE RF

**Must be the last record on the file and appear only once on the file.**

**Do not create a file that contains any data recorded after the CODE RF record.**

CODE RF- Final Record			
RF POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATION
1-2	Record Identifier	2	Constant "RF".
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of RW Records reported on the entire file.  Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use

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## FREQUENTLY ASKED QUESTIONS AND ANSWERS

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- Q.** My file has employees who have more than one RS record with the same state code, due to the employees paying multiple local taxing areas. My W2 information file (CD or Web Filing) continues to be denied due to this error but I don't know how to correct it.
- A.** The Kentucky Department of Revenue does not require that you report the local tax information; therefore, the RS record that contains ONLY local tax information can be deleted. Make certain that the RS record that remains in your file is the RS record that contains the state information. There can only be one RS record with the same state code per RW record in your file.
- Q.** I sent the Kentucky Department of Revenue an exact copy of the file that I sent to the Social Security Administration. The Social Security Administration accepted my file, but the Kentucky Department of Revenue denied my file (CD or Web Filing) stating that the RW record is not in the correct sequence, the state RS record could be missing.
- A.** Although the Kentucky Department of Revenue follows the federal specification format this does NOT mean that a duplicate copy of your federal media is acceptable. There are differences in the data requirements and some differences in procedural requirements between the federal and state. The state record RS is a mandatory record for the Kentucky Department of Revenue but optional for the federal entities, it MUST be included in the file that is sent to the Kentucky Department of Revenue.
- Q.** My W2 information file (CD or Web Filing) was denied stating that specific lines have "invalid character length." My network administrator/technical staff verified that each line in the file is 512 characters in length; this is the length that is required in the specifications. I don't understand how the line length can be verified as acceptable before the file is sent but the Kentucky Department of Revenue states that it is not correct.
- A.** When a file is created on a mainframe server and transferred to a personal computer, the trailing spaces can be dropped, which causes invalid record length. Make sure your network administrator/technical staff views the file from your personal computer before submitting the corrected file. You may place an "X" in the 512 position of each line to retain the trailing spaces. If you are using a software package that automatically creates your file you will need to contact the software vendor for assistance.

- Q.** Once I submitted my file via the Web, I received a message stating that a confirmation e-mail would be sent within 2 hours. It has been more than 2 hours and I have not received the confirmation e-mail, what do I need to do?
- A.** Make certain that the e-mail address that was entered for use in the confirmation information process was correct. If the e-mail address entered was incorrect you will not receive a confirmation e-mail and will need to contact the Kentucky Department of Revenue at 502-564-7287 for confirmation. If the e-mail address was entered correctly and it has been more than 2 hours you will need to contact the Kentucky Department of Revenue at 502-564-7287 to report this.
- Q.** I am a payroll company that submits wage and tax information for several companies via Web Filing. I am prompted to enter the employer FEIN; however, I have multiple employers on one file. Which employer FEIN do I enter, or do I have to enter each one individually versus all in one file?
- A.** You may submit multiple employers within one file. Enter the first employer FEIN in the file on the page that requests the employer FEIN.
- Q.** My W2 information file was returned to me with this error, “CR CR”, “< >”, “< CR >”. What does this mean?
- A.** A carriage return/line feed is a record delimiter. If you include record delimiters (CR-carriage return, LF-line feed) in the file, they **MUST** follow the last character of each record except the RF record (carriage return in position 513 and line feed in position 514). The ASCII decimal value for a carriage return is 13 and line feed is 10, they **MUST** be in this order. Do **NOT** place a record delimiter before the first record of the file. Do **NOT** place record delimiters after a field within a record.
- Q.** Is it necessary to apply for a PIN for Web Filing each year?
- A.** No. The PIN is valid as long as your Federal Identification Number remains the same. If your Federal Identification Number changes you will need to apply for a new PIN with the Kentucky Department of Revenue.

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS (FORM 42A806)

42A806 (10-11)  
Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

**TRANSMITTER REPORT  
FOR FILING KENTUCKY  
W2/K2, 1099 AND W2-G STATEMENTS**



1. Withholding Account Name and Address	6. Number of Kentucky Statements
	7. Kentucky Taxable Wages
2. Please mark all that apply: <input type="checkbox"/> W2/K2 <input type="checkbox"/> 1099 <input type="checkbox"/> W2-G	8. Kentucky Income Tax Withheld
3. KY Withholding Account Number	9. Name and Address of Transmitter
4. Tax Year	
5. Phone Number (Include Area Code)	10. Contact Name for Submission

**INSTRUCTIONS**

Complete boxes (1) through (10) and mail with the Kentucky Statements or CD to:

**Kentucky Department of Revenue  
W-2 Processing  
501 High Street, Station 57  
Frankfort, KY 40601**

**Do NOT send a Transmitter Report if you have no Kentucky Statements or CD to submit.**

**This Transmitter Report must be filled out and submitted with  
your Kentucky Statements or CD by January 31  
following the close of the calendar year.**

**Photocopies of this Transmitter Report are acceptable.**

**Do not staple statements together or to Transmitter Report.**

- \* 1099's and W2-G's may be filed electronically via CD submission.
- \* W2/K2 forms may be filed electronically via Web filing. Visit the Department of Revenue's Web site for details.

**[www.revenue.ky.gov](http://www.revenue.ky.gov)**



42A808 (3-06)

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

**Authorization to Submit Employees Annual  
Wage and Tax Statements Via  
Kentucky Department of Revenue Web Site**

**1. Check appropriate box:**

☐ Initial request for PIN (personal identification number).

☐ Misplaced PIN.

☐ Request to change PIN due to security issue, i.e., new employee responsible for submitting W-2 information or PIN security has been compromised.

☐ FEIN changed, new PIN required.

**2. Name, address and federal employer identification number of person, organization or firm requesting Web filing:**

Business Name \_\_\_\_\_ FEIN\* \_\_\_\_\_

Street Address \_\_\_\_\_ City/State/ZIP \_\_\_\_\_

**3. Name, title and telephone number of contact person:**

Contact Name \_\_\_\_\_ Phone Number \_\_\_\_\_

Title \_\_\_\_\_ E-mail Address\*\* \_\_\_\_\_

**4. Estimated number of wage and tax statements to be reported: \_\_\_\_\_**

\_\_\_\_\_  
Signature of Person Completing Authorization

\_\_\_\_\_  
Date

Please submit the request to:

Kentucky Department of Revenue  
Withholding Tax Branch  
P.O. Box 181, Station 57  
Frankfort, KY 40602-0181  
[www.revenue.ky.gov](http://www.revenue.ky.gov)

*\*If more than one FEIN is involved, please use the FEIN of the submitting/transmitting entity.*

*\*\*This gives Kentucky Department of Revenue permission to confirm the status to the employer using the confidential e-mail address provided on the form.*

**Please Note:** It is important to get your system/network administrator involved immediately to ensure that you have the proper capabilities. Kentucky Department of Revenue provides a secure Web site, but there are often limitations in your system or network. Please work with your system/network administrator early to ensure your success!